



I. STATE / JURISDICTION / U.S. TERRITORY INFORMATION

Please indicate the state / jurisdiction / U.S. territory for which you are reporting:

State / Jurisdiction / U.S. Territory: Missouri
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II. TAX EXEMPTION LISTINGS

Please indicate which of the following tax exemptions your state / jurisdiction / U.S. territory provides to government customers with centrally billed accounts and/or individually billed accounts as described below. Please also use this section to provide a description of the applicable tax exemptions, pertinent statutes, regulations, court rulings, etc. that pertain to the type of tax exemption.

*Centrally Billed Accounts (CBAs) are charge card accounts paid directly by the government to the issuing bank.
Individually Billed Accounts (IBAs) are charge card accounts paid directly by the cardholder to the issuing bank, but cardholders are reimbursed by the government, as official government expenses.*

Individual State Tax Exemption Listing (Please place an "X" in the box are exempt from taxes)		Additional Information (Description, pertinent statutes, regulations, etc.)
Sales Tax	<input checked="" type="checkbox"/> Travel : Centrally Billed Accounts (CBAs) <input checked="" type="checkbox"/> Purchase: Centrally Billed Accounts (CBAs) <input checked="" type="checkbox"/> Fleet: Centrally Billed Accounts (CBAs)	Tangible personal property and taxable services sold to the US Government are exempt from sales tax under 144.030.1/
	<input checked="" type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	See above. This would extend to any purchase with a government credit card, even if the employee is billed and then reimbursed later.
Lodging Tax	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	The Department does not collect these taxes and therefore has no authority to make a determination of the taxability as it applies to purchases by US Government credit card.
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	The Department does not collect these taxes and therefore has no authority to make a determination of the taxability as it applies to purchases by US Government credit card.
Hotel Occupancy Tax	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	The Department does not collect these taxes and therefore has no authority to make a determination of the taxability as it applies to purchases by US Government credit card.
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	The Department does not collect these taxes and therefore has no authority to make a determination of the taxability as it applies to purchases by US Government credit card.
Public Accommodation Tax	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	The Department does not collect these taxes and therefore has no authority to make a determination of the taxability as it applies to purchases by US Government credit card.
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	The Department does not collect these taxes and therefore has no authority to make a determination of the taxability as it applies to purchases by US Government credit card.
Tourism Tax	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	The Department does not collect these taxes and therefore has no authority to make a determination of the taxability as it applies to purchases by US Government credit card.
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	The Department does not collect these taxes and therefore has no authority to make a determination of the taxability as it applies to purchases by US Government credit card.
Fleet Tax	<input checked="" type="checkbox"/> Gasoline <input checked="" type="checkbox"/> Diesel Fuel <input type="checkbox"/> Alternative Fuel	Motor fuel sold to United States or any agency thereof, is exempt from motor fuel tax. Section 142.815.2(3), RSMo. Refund can be claimed by ultimate vendor, supplier or federal agency. Section 142.818, RSMo.
	<input type="checkbox"/> Maintenance	
Other Tax	<input type="checkbox"/> Other: please specify _____ <input type="checkbox"/> CBA <input type="checkbox"/> IBA	

III. TAX EXEMPTION FORMS

As indicated in GSA's letter, we request that the GSA SmartPay® 2 cards' design and structure suffice for tax exemption certification. If this is not possible, please indicate if your state / jurisdiction / U.S. territory requires government customers to complete any documentation in order to receive a tax exemption. Also, please indicate the website address for accessing any required forms; you may also provide the form via an email attachment.

Tax Exempt Documentation		Website Address or Hyperlink:
1	2992 – Fuel Tax Exemption Certificate – Sales to U.S. Government	http://dor.mo.gov/tax/business/fuel/forms/2992f.pdf
2	Sales Tax does not require additional documentation in order for the exemption to apply to purchases with a U.S. Government credit card.	
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IV. TAX RECOVERY PROCEDURES

Please indicate the procedures that government customers should follow in the event that taxes are charged to official government transactions in error.

Tax Recovery Procedures:
<p>Motor Fuel – Government agency would apply for a refund of the motor fuel tax by completing Form 4924 and Form 4923, submit original receipt or acceptable printout showing tax was charged. Refund to be applied for within 1 year from the date of purchase or April 15th following year of purchase, whichever is later.</p> <p>Sales Tax – If an employee is charged sales tax on a government purchase, the seller must seek a refund by utilizing submit Form 472B, Sales/Use Refund/Credit Application and an amended return for the period in which the seller remitted the tax to the Department of Revenue and a copy of the invoice documenting tax was charged. The request for refund must occur within three years from the date the tax was due or paid to the Department, whichever is later.</p>

V. CONTACT INFORMATION

Please indicate the point-of-contact for follow-up questions related to your tax exemption policies.

Last Name, First Name:	Dave Zanone
Name of Agency:	Missouri Department of Revenue
Office Address (Line 1):	PO Box 155
Office Address (Line 2):	
City, State Zip:	Jefferson City, MO 65105
Phone Number:	573-751-3804
Fax Number:	573-751-7273
Email Address:	dave.zanone@dor.mo.gov
Web Address:	

Last Name, First Name:	Keith Gast
Name of Agency:	Missouri Department of Revenue
Office Address (Line 1):	PO Box 300

Office Address (Line 2):	Room 330
City, State Zip:	Jefferson City, MO 65105
Phone Number:	573-751-3804
Fax Number:	573-522-1720
Email Address:	keith.gast@dor.mo.gov
Web Address:	

Thank you for your assistance in this important matter!